



June 2007

Information Request Questions: Financial – General Questions

1. Is [company name] responsible for the environmental liabilities, if any, of [affiliated company name]? If the answer is "no", explain.
 - a. Identify all persons who may be responsible for the liabilities of Respondent arising from or relating to the release or threatened release of hazardous substances at the Site, including, but not limited to, successors and individuals.
2. Provide the name and address of Respondent's accountant who prepares or reviews the Respondent's annual report, and provide a copy of the most recent annual report.
3. Complete the enclosed form "EPA Financial Statement for Businesses" and/or "EPA Financial Statement for Individuals."
4. Provide a detailed list of customers composing accounts receivable at the current time.
5. Identify all of Respondent's current assets and liabilities and the person who currently own or are responsible for such assets and liabilities.
6. Identify the annual profits of [site/company] from [date] to the present.
7. Provide a copy of the most current Articles of Incorporation and By-laws of Respondent.
8. Identify all corporate officers, directors, managers, and majority shareholders for the last five (5) years. Provide their names, titles, telephone numbers and home addresses. Also identify for each person listed, the nature of their management duties and amount of shares held respectively.
9. If you have reason to believe that there may be persons able to provide a more detailed or complete response to any Question contained herein or who may be able to provide additional responsive documents, identify such persons and the additional information or documents that they may have.
10. For each and every Question contained herein, if information or documents responsive to this Information Request are not in your possession, custody, or control, then identify the persons from whom such information or documents may be obtained.
11. Provide the names, addresses, and telephone numbers of your company's financial recordkeepers, past and present.
12. Identify the parent corporation and all subsidiaries of Respondent.

FICTITIOUS NAMES

13. Identify any fictitious names under which Respondent is registered to conduct business and indicate whether Respondent has canceled the use of any of the fictitious names identified.
14. Has Respondent ever been registered to conduct business under fictitious name? If so, identify:

- a. the period of time during which Respondent was or has been registered to use such fictitious name;
 - b. the nature and extent of the business activities conducted during the use of such fictitious name;
 - c. the location of any real property in which Respondent holds a proprietary interest by virtue of the use of such fictitious name;
 - d. whether Respondent has canceled the use of such fictitious name.
15. Identify any fictitious name(s) under which the business is currently operating or under which said partnership has previously operated.

PARTNER

16. Identify each and every current and former partner of the business and the nature of his or her partnership interest.
- a. Identify the year and the state in which said partnership was formed. If formed pursuant to a partnership agreement, provide a copy of this agreement with your responses.
 - b. List the states in which the partnership is or was registered to conduct business. List the relevant time periods in each state.
17. Identify all partners comprising [Name of Partnership] and the nature of their partnership interests. Provide copies of the Partnership Agreement.

TAX INFORMATION

18. Provide copies of all income tax returns, including all attachments thereto, submitted by you to the Internal Revenue Service, the State of X, and any other state in which tax returns were filed for the last five (5) years.
19. Provide copies of any corporate federal or state income tax returns filed by you on behalf of the Company(s) with which you were affiliated in your capacity as an owner, director, officer or employee, in the last ten (10) years.
20. Identify any nontaxable income of the officers, directors or heirs of the Corporation, including municipal or tax-exempt bonds. Itemize any such income amounting to \$_____ or more per year since 19____.

COMPANY RECORDS

21. Provide the most current balance sheet and income statement for the Company.
22. Describe the financial records of your company, identify who kept them, and who is currently in possession of them.
23. Provide copies of the most recent quarterly and annual financial reports including balance sheets and operating statements. If you do not have copies within your possession or control, identify the current custodian of such documents.
24. Please provide copies of Company X's financial statements, shareholder's reports, financial audits, or other financial reports showing Company X's assets, profits, liabilities, and current financial status, for the last five years.

25. State whether any financial reports or balance sheets on the assets and liabilities of your company have been prepared during the past five (5) years. If so, identify each financial report and balance sheet by stating when and by whom it was prepared, whose finances it assessed, and for what purpose it was prepared, A copy of each report or balance sheet described should be provided.
26. Provide copies of the corporate minute book for Company X from [date] to the [date].
27. Provide copies of Respondent's sales journals, general journals and cash receipts journals for the period 19__ to 19__.
28. Provide copies of internal and external financial statements, reports, or projections prepared by, for, or on behalf of the Respondent for the past five (5) years, whether audited or unaudited (including independent auditor reports), including, but not limited to, all those filed with the Securities and Exchange Commission, State agencies, and all financial institutions such as banks. In addition, if at any point in the last five years, you were required to submit financial statements please provide a copy of what was submitted as well as an explanation which describes the reason for submission (e.g., for a loan or for demonstration of the financial capability to deliver on a contract).
29. Annual Reports submitted to the Secretary of State of [list state e.g., MI] for the last 3 years.
30. Internal financial reports that are the representations of management for the last 3 years.

PROPERTY

31. Identify and itemize all real property owned by company, officers, directors or shareholders of the Corporation.
32. Identify all real property in which your company had an ownership interest at any time during the past _____ (__) years and state for each piece of real property:
 - a. the name of the owner listed on the deed;
 - b. the identity and location of the property (address or legal description, including county);
 - c. the nature of the interest;
 - d. when it was purchased; from whom and for how much;
 - e. when it was sold, if applicable, to whom and for how much;
 - f. whether the property is currently subject to any mortgage, lease or other encumbrance. If so, identify what kind, with whom, for what amount, the terms and any documentation thereof within your possession or control.
33. Identify all vehicles, personal property and equipment [e.g., cars, motor boats, rare collection] with an estimated value in excess of \$____ and state the estimated value for each. Please provide year, make and model of each if available.
34. Provide a separate itemization of the current value of inventory, structures and equipment owned by Company A.
35. Provide a separate itemization of the current value of the structures and equipment on the Facility and related corporations and of any product inventory.
36. Are you the beneficial owner of any assets or property interests that are held by another or titled in another's name? If so, describe all such assets, their value, their location, and in whose name such assets are held.

ASSETS

37. Provide any and all bank loan applications submitted to banks in the last five (5) years.
38. Provide a list of all the company's check signors, their names, telephone numbers, position titles, and addresses.
39. Identify all checking accounts, savings accounts, certificates of deposit, bonds, stocks and other securities owned by or on which your company is a signatory and state the specific owner and approximate current balance or value for each.
40. Names, addresses, telephone numbers, account numbers, and current balance of all bank accounts owned directly or indirectly owned by family members.
41. Identify and itemize any stocks, bonds, and bank accounts owned or held by the Corporation, and the officers or directors of the Corporation.
42. Identify and itemize any stocks, bonds, and bank accounts valued at \$_____ or more, owned or held by Company A.
43. Identify any retirement/pension plans or profit-sharing plans to which the Corporation has contributed since _____. Itemize any contributions to such profit-sharing plans having contributions in excess of \$_____ per year.
44. Do you own any securities? If so, give a description of each and its approximate market value. This shall include, but not be limited to stocks, bonds, mutual funds, IRAs/Keogh plans, CDs, SEPs, 401(k), and partnerships.
45. Submit complete information pertaining to all assets and property interests, including real property interests, in which you and/or company have any interest. This shall include any beneficial interest and shall include the following:
 - a. the nature of the asset;
 - b. the location of the asset (including legal description if real property);
 - c. the name under which the asset is titled;
 - d. your interest in the asset;
 - e. the name and mailing address of any party having a lien (security interest, mortgage, deed of trust, pledge, etc.) affecting the asset; and
 - f. the approximate amount of such lien.
46. Detailed list of all furniture, equipment, and other assets of the company.
47. Itemize the cash value of any life insurance policies now having a value of \$_____ or more.

INSURANCE

48. List all agreements or contracts, including but not limited to insurance policies, which may indemnify your company or business, and its present or past owners, operators, partners, and/or shareholders, with respect to any costs that you may have to pay due to EPA's response action conducted at the Site. Provide a copy of each such agreement, contract, and insurance policy. In addition, for all such insurance policies which you or your company or business had from 19____ to the present, state the name of the insurance company providing the insurance, the years each policy was in effect, and the type of coverage provided.
49. State how the price paid to the Insurance Company for the Company's insurance was determined.

50. State the amount and purpose of Company X's assessed fee for insurance by Company Y. Describe how such fee was determined.
51. State whether any claim or claims have been made to any insurance company for any loss or damage related to operation at the Site and if so, identify each claim by stating the name of the claimant, the name and address of the insurance company, policy number, named insured on the policy, claim number, date of claim, amount of claim, the specific loss or damage claimed, the current status of the claim, and the amount, date and recipient of any payment made on the claim.
52. Itemize the cash value of any life insurance policies now having a value of \$_____ or more for any officers, directors or board members.
53. Identify all property, pollution and/or casualty liability insurance policies held by Respondent from [dates being investigated]. Identifying such policies, state the name and address of each insurer and of the insured, the amount of coverage under each policy, the commencement and expiration dates for each policy, whether or not the policy contains a "pollution exclusion" clause, and whether the policy covers or excludes sudden, non-sudden or both types of accidents. In lieu of providing this information, you may submit complete copies of all relevant insurance policies.
54. Provide a list of claims made against any of the policies listed from the previous question, including policy number, name of insurance carrier, name of person within insurance company to contact regarding claims, the claim's number, a brief description of the claim and whether monies were paid out by the carrier in response to a claim made, including a compromise of settlement of the claim.
55. Provide copies of all correspondence, internal and external memorandum regarding the claims listed in the previous question.

GIFTS

56. Have you at any time since [DATE] conveyed by gift or otherwise any asset or property interest to another?
57. If you answered yes to the preceding question, provide complete information regarding such conveyance, including the following:
 - a. the name and address of the person to whom such assets or property interest was conveyed;
 - b. the fair market value of such asset or property interest on the date of such conveyance; and
 - c. the consideration or payment received by you from the recipient of such conveyance in exchange for the conveyance.